

AD : AGE ANALYSIS OF DEBTORS (All values in Rand)

Save File as : Muncde_AD_ccyy_Mnn.XLS (e.g.: GT411_AD_2005_M10)

Change Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)

Change Muncde to your own municipal code (e.g.: GT411)

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year	Month				0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total	Actual Bad	Impairment -
End	End	Mun	Item	Detail	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	-	Debts Written	Bad Debts i.t.o
2017	M01	NC073	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	0	2 322 427	1 430 823	1 003 408	1 020 752	936 446	7 047 553	0	13 761 409	0	32 690 148
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	0	5 205 836	1 629 928	1 299 811	596 615	360 518	1 937 320	0	11 030 027	0	9 829 397
			1400	Receivables from Non-exchange Transactions - Property Rates		15 448 200	370 671	319 336	294 706	269 571	7 435 970	0	24 138 453	0	13 800 839
			1500	Receivables from Exchange Transactions - Waste Water Management		1 286 762	515 973	427 899	394 349	380 001	3 211 611	0	6 216 595	0	19 150 002
			1600	Receivables from Exchange Transactions - Waste Management	0	714 272	270 015	222 340	205 570	204 292	1 702 560	0	3 319 048	0	9 738 697
			1700	Receivables from Exchange Transactions - Property Rental Debtors		0	0	0	0	0	0	0	0	0	0
			1810	Interest on Arrear Debtor Accounts	0	0	0	0	0	0	0	0	0	0	3 887 446
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	0	0	0	0	0	0	0	0	0	0
			1900	Other		130 230	99 679	83 712	81 227	60 306	480 646	0	935 800	0	3 428 377
			2000	Total By Income Source	0	25 107 727	4 317 089	3 356 505	2 593 219	2 211 132	21 815 661	0	59 401 333	0	92 524 906
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	0	3 316 836	353 478	237 746	167 377	138 006	1 343 831	0	5 557 274	0	990 473
			2300	Commercial	0	2 960 155	848 528	214 346	211 854	96 304	476 747	0	4 807 934	0	2 124 585
			2400	Households	0	18 173 467	2 831 007	2 672 703	1 994 508	1 789 998	18 538 526	0	46 000 209	0	80 999 673
			2500	Other		657 269	284 075	231 710	219 479	186 825	1 456 557	0	3 035 916	0	8 410 176
			2600	Total By Customer Group	0	25 107 727	4 317 089	3 356 505	2 593 219	2 211 132	21 815 661	0	59 401 333	0	92 524 906

Notes:

Property Rental Debtors: including housing and land sale debtors

Total By Income Source = Total by Customer Group

The total debtors amount must balance the total amount reflected for debtors on the BSAC return.

Bad Debts=Bad Debts written off during the month

Impairment - Bad Debts i.t.o Council Policy :

The aim of this schedule is to ensure that the impairment contribution is done in a structured manner

The impairment amount that is entered in this block should be the aggregated amount as per the calculation formula in the municipality

If a formula to calculate impairment is not in place this is a tool that can be used to develop such a formula and get it approved as part of the accounting policy